

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

COMPLIANCE REPORT
OF
JACKSON TOWNSHIP
TIPPECANOE COUNTY, INDIANA
January 1, 2011 to December 31, 2015



FILED
06/15/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Sharon L. Corwin	01-01-11 to 12-31-18
Chairman of the Township Board	Charles E. Shelby	01-01-11 to 12-31-11
	Roger Horn	01-01-12 to 12-31-12
	Gary Lamie	01-01-13 to 12-31-13
	Charles E. Shelby	01-01-14 to 12-31-14
	Russell N. Stafford	01-01-15 to 12-31-15
	Roger D. Horn	01-01-16 to 12-31-16
	Charles E. Shelby	01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JACKSON TOWNSHIP, TIPPECANOE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Jackson Township (Township), Tippecanoe County, for the period January 1, 2011 to December 31, 2015, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

For years 2011 and later, the Annual Financial Reports filed by the Township can be found on the Gateway website: <https://gateway.ifionline.org/>.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

May 1, 2017

JACKSON TOWNSHIP, TIPPECANOE COUNTY
RESULTS AND COMMENTS

OVERPAYMENT OF COMPENSATION

Sharon Corwin (Corwin), Trustee, received \$420 in 2011 and \$480 in 2012 for cleaning services that were in addition to her Trustee salary. Corwin reimbursed the Township \$900 on May 1, 2017.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Units must collect any overpayment made. (Accounting and Uniform Compliance Guidelines Manual for Township, Chapter 1)

TOWNSHIP ASSISTANCE STANDARDS

Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1 for 2011, 2012, 2013, 2014, and 2015.

Indiana Code 12-20-5.5-1(b) states:

"The township's standards for the issuance of township assistance and the processing of applications must be:

- (1) Governed by the requirements of this article;
- (2) Proposed by the township trustee, adopted by the township board, and filed with the board of county commissioners;
- (3) Reviewed and updated annually to reflect the changes in the cost of basic necessities in the township and changes in the law;

JACKSON TOWNSHIP, TIPPECANOE COUNTY
RESULTS AND COMMENTS
(Continued)

- (4) Published in a single written document, including addenda attached to the document;
and
- (5) Posted in a place prominently visible to the public in all offices of the township trustee
where township assistance applications are taken or processed."

CONTRACTS

Payments made for fire protection did not comply with the amount in the written contracts as shown below:

Years	Payee	Contract Amount	Amount Paid	Excess Paid
2012	Randolph Township	\$ 6,000	\$ 8,000	\$ 2,000
2012	Wayne Township	8,000	11,000	3,000
2013	Randolph Township	6,000	8,000	2,000
2013	Wayne Township	8,000	10,000	2,000
2014	Randolph Township	6,000	9,000	3,000
2014	Wayne Township	8,000	11,000	3,000
2015	Randolph Township	6,000	9,000	3,000
2015	Wayne Township	8,000	11,000	3,000

Payments made or received for contractual services should be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

JACKSON TOWNSHIP, TIPPECANOE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 1, 2017, with Sharon L. Corwin, Trustee.